

(916) 322-6083

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ND  
March 22, 1991

Mr. A. J. [unclear]

San Jose, California

Re: Underground Storage Tank Fee

Dear Mr. [unclear]:

This is in response to your January 11, 1991 letter requesting an opinion concerning whether the County of [unclear] must pay an underground storage tank fee for a tank it owns which is located at the [unclear] [unclear], [unclear].

Section 25299.41 of the Health and Safety Code imposes a fee on every owner of an underground storage tank. Section 25281(x)(1) of the Health and Safety Code states that the definition of "underground storage tank" does not include a tank with a capacity of 1,100 gallons or less which is located on a farm and which stores motor vehicle fuel used primarily for agricultural purposes and not for resale.

You state in your letter that the tank located at the Honor Farm Facility is a 1,000 gallon gasoline tank used for fueling farm tractor vehicles on the site. Based on this description, the tank does not meet the definition of "underground storage tank" in Section 25281(x), and is therefore exempt from the underground storage tank fee imposed in Section 25299.41.

If you receive an underground storage tank fee return from the Board of Equalization, you may send it back with an indication that no fee is due. Please attach a copy of this letter.

Please let me know if I can be of further assistance.

Very truly yours,

Janet Vining  
Tax Counsel

JV:wk  
2896C

cc: Mr. E. V. Anderson  
Mr. Robert M. Frank  
Mr. Lou Feletto  
Mr. Donald J. Hennessy  
Mr. Gordon Adelman